

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division**

In Re:	)	
	)	
<b>Lewis E. Wilkerson, Jr.,</b>	)	
	)	
Debtor	)	
	)	
ROBERT E. DIXON,	)	<b>Case Number: 20-34576-KLP</b>
Individually and Derivatively on behalf of	)	
D.E.R. LLC	)	Ch. 11
	)	
Plaintiff	)	
v.	)	
	)	Adversary Proceeding
LEWIS E. WILKERSON, JR.	)	
	)	No. 21-03008 - KLP
Defendant.	)	
_____	)	

**DEFENDANT’S OBJECTIONS TO PLAINTIFF’S EXHIBITS**

Comes now the defendant, Lewis Wilkerson (“Defendant”), by counsel, and for his Objections to Plaintiff’s Exhibits respectfully represents as follows:

1. Defendant objects to the Rebuttal Expert Witness Disclosure Report prepared by Tanya Futrell, CPA (the “Report”). The Report is conclusory and does not fulfill the requirements of B.R.C.P. 7026; F.R.C.P. 26(a)(2)(B)(i); F.R.C.P. 26(a)(2)(B)(ii) or F.R.C.P. 26(a)(2)(B)(iii). The Report does not contain the basis and reason for Ms. Futrell’s opinions, only conclusions. The Report does not contain the Exhibits that will be used to summarize or support Ms. Futrell’s conclusory opinions.

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*Counsel for Defendant*

Documents and evidence containing the facts and data considered by Ms. Futrell when preparing the Report and/or formulating her conclusions were not proposed as Exhibits.

The Report is of little to no probative value as it states an incorrect compensation calculation of price per mile as opposed to price per ton per mile. This incorrect compensation formula is tantamount to comparing apples to oranges and only serves to convolute the issues before the Court.

Copies of Plaintiff's Proposed Exhibits were made available to Defendant's counsel one (1) day before objections were due. It was only then determined these Exhibits were missing, prejudicing Counsel's ability to prepare for the hearing on this matter.

By: /s/ Robert A. Canfield  
Counsel

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### **CERTIFICATE OF SERVICE**

I hereby certify that on this 20<sup>th</sup> day of October, 2021, a copy of the foregoing *Defendant's Objections to Plaintiff's Exhibits* was hand delivered to: W. R. Baldwin, III, Esq., Meyer Baldwin, Long & Moore, LLP, 5600 Grove Avenue, Richmond, VA 23226.

/s/ Robert A. Canfield  
Robert A. Canfield